

Alaska Administrative Code

15 AAC 23.143.(d) 11 *Establishing and maintaining Alaska residency.*

(d) An individual is not eligible for a dividend if, at any time from January 1 of the qualifying year through the date of application, the individual has

(1) maintained the individual's principal home in another state or country, regardless of whether the individual spent a majority of time at that home, except while absent for a reason listed

(A) in AS 43.23.008(a)(1) - (3), (9) - (11), or (16); or

(B) in AS 43.23.008(a)(13), if the eligible resident whom the individual accompanies is absent for a reason listed in (A) of this paragraph;

(2) claimed or maintained a claim of residency in another state or country in the individual's employment personnel records; if the individual claims an error or a delay was made in processing by the personnel office, the individual must submit

(A) from the personnel office, a certified copy of the individual's request to change the individual's state of legal residence; or

(B) a sworn statement from the personnel officer who has specific knowledge that the personnel office made an error, or caused a delay, in processing the individual's personnel records; the personnel officer must state the exact date the records show the original request was received and why the request was not processed timely;

(3) claimed a nonresident motor vehicle tax exemption in Alaska;

(4) accepted full-time, permanent employment in another state or country except while on an absence listed

(A) in AS 43.23.008(a)(1) - (3), (9) - (11), or (16); or

- (B) in AS 43.23.008(a)(13), if the eligible resident whom the individual accompanies is absent for a reason listed in (A) of this paragraph;
- (5) filed a resident or part-year resident income, excise, or personal property tax return in another state or country and the claim of residency on the return is for any period of time beginning January 1 of the qualifying year through the date of application, unless the individual
 - (A) was required by the other state or country to file a return claiming resident tax status in that state or country even though the individual was a state resident as defined in AS 43.23.095; or
 - (B) files in the other state or country an amended return claiming nonresident tax status and provides proof to the department that the amended return was actually filed in the other state or country;
- (6) claimed or maintained a claim of a homestead or homeowner's property tax exemption in another state or country, that required the individual to be a resident of that state or country, unless the individual
 - (A) files an amended homestead or homeowner's property tax exemption claim deleting the claim or residency; and
 - (B) provides evidence from the other state or country that the individual filed an amended homestead or homeowner's property tax exemption claim deleting the claim of residency;
- (7) applied for or received an education loan from another state or country that required an individual to be a resident of that state or country;
- (8) disclosed in a court proceeding or affidavit that the individual is a resident of another state or country;
- (9) executed a will that described residency in another state or country;

- (10) moved from Alaska,
 - (A) for a reason other than one listed
 - (i) in AS 43.23.008 (a)(1) - (3), (9) - (11), or (16); or
 - (ii) in AS 43.23.008(a)(13), if the eligible resident whom the individual accompanies is absent for a reason listed in (i) of this subparagraph; and
 - (B) claiming moving expenses as a deduction on the individual's federal income tax return, unless the individual
 - (i) files an amended federal income tax return deleting the claimed moving expenses as a deduction; and
 - (ii) provides proof from the Internal Revenue Service that the individual filed an amended return;
- (11) accepted admission under resident tuition provisions to a college or university in another state or country, unless
 - (A) there was no difference between resident and nonresident tuition;
 - (B) nonresident tuition was waived as part of an interstate exchange agreement such as the Western Interstate Commission for Higher Education (WICHE) student exchange program or the Washington Wyoming Alaska Montana Idaho (WWAMI) medical education program; or
 - (C) the individual was granted admission under resident tuition provisions for any other reason that did not require the individual to be a resident of the state or country in which the college or university is located;
- (12) registered to vote in another state or country, except if the individual

- (A) registered to vote in another state no more than 60 days before a presidential election solely for the purpose of voting in that election and did not vote in any other election in another state other than for president of the United States; or
 - (B) registered to vote in another country for which the individual was not required to claim residency of the country in order to register to vote;
- (13) voted in another state's or country's state, country, or local election, except if the individual voted in an election described in this paragraph and the individual was not required to claim residency in order to vote;
- (14) obtained a resident hunting, fishing, or trapping license from another state or country;
- (15) filed for divorce, dissolution, or legal separation in another state or country that required the individual to be a resident of that state or country in order to file the action;
- (16) repealed 1/1/2010;
- (17) obtained any other benefit or benefits as a result of establishing or maintaining any claim of residency in another state or country or by disclaiming Alaska residency, except that the department will not deny a dividend to an individual solely because the individual received Medicaid benefits from another state if the individual's application for Medicaid was consistent with the intent to maintain residency in Alaska.